

MEMORANDUM

To: Comment File (S7-10-22) – The Enhancement and Standardization of Climate-Related Disclosures for Investors

From: The Office of the Chair, U.S. Securities and Exchange Commission

Date: November 15, 2023

Re: Meeting with Bayer

On November 15, staff from the Office of the Chair met with representatives from Bayer about the SEC's proposal for the enhancement and standardization of climate-related disclosures for investors. During the meeting, participants discussed Bayer's experience with climate-related disclosures and comments on the proposal.

Attendees:

- Mika Morse, Policy Counsel, Chair's Office
- Klaus Kunz, Vice President, Head of ESG, Bayer
- Kasey Gillette, Head of Sustainability and Political Affairs, Bayer
- Chris Treanor, Counsel, Akin Gump